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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Inventors: **Masahiro OSHIKIRI** Art Unit: 2611

Application No.: **10/573,812**

Filed: **March 28, 2006**

For: **SAMPLING RATE CONVERSION APPARATUS, CODING APPARATUS, DECODING APPARATUS AND METHODS THEREOF**

INFORMATION DISCLOSURE STATEMENT

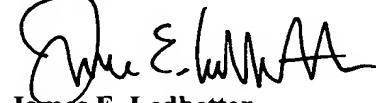
Assistant Commissioner of Patents
Washington, DC 20231

Dear Sir:

Pursuant to Rules 56 and 99, Applicants hereby call the attention of the Patent Office to the documents listed on the attached Form PTO 1449. Attached is a European Search Report dated May 21, 2008. Reference WO '436 listed in the European Search Report was previously submitted in the Information Disclosure Statement dated March 28, 2006, and is not submitted herewith.

Applicants present this art so that the Patent Office may, in the first instance, determine any relevancy thereof to the presently claimed invention, see Beckman Instruments, Inc. v. Chemtronics, Inc., 439 F.2d 1369, 1380, 165 USPQ 355, 364 (5th Cir. 1970). Also see Patent Office Rules 104 and 106. Applicants respectfully request that this art be expressly considered during the prosecution of this application and made of record herein and appear among the "References Cited" on any patent to issue herefrom.

Respectfully submitted,



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Date: August 27, 2008

JEL/krw

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